

EXHIBIT “B”

COUGHLIN BETKE LLP

175 FEDERAL STREET
BOSTON, MASSACHUSETTS 02110

TELEPHONE: 617-988-8050
FACSIMILE: 617-988-8005

RHODE ISLAND OFFICE:
10 DORRANCE STREET, SUITE 700
PROVIDENCE, RHODE ISLAND 02903
TELEPHONE: 401-519-3637

NEW HAMPSHIRE OFFICE:
20 TRAFALGAR SQUARE, SUITE 435
NASHUA, NEW HAMPSHIRE 03063
TELEPHONE: 603-589-4025

We are migrating to a paperless environment. Please send all correspondence to our Boston office.

Christopher G. Betke, Esq.
also admitted in NY and NH

Direct Dial Number: (617) 988-8047
Email: cbetke@coughlinbetke.com

September 19, 2016

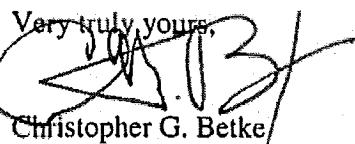
Robert J. Hafner, Esq.
Eckert Seamans Cherin & Mellott, LLL
Two Liberty Place
22nd Floor
50 S. 16th Street
Philadelphia, PA 19102

Re: Claimant: State Farm a/s/o Roberto and Julissa Valentin
Our Client: Hewlett-Packard, Inc.
Other defendants: SONY, Inc.
Date of loss: July 26, 2014
Carl Warren Claim No.: 1891111

Dear Attorney Hafner:

Our firm represents Hewlett-Packard in connection with the above-referenced matter currently pending in the Supreme Court of New York, Queens County. I have reviewed your removal documents and concur with them. HP consents to the removal of this case to the United States District Court for the Eastern District of New York ("EDNY"). You may represent HP's consent to removal to the District Court for EDNY.

Should you have any questions, please do not hesitate to contact me.

Very truly yours,

Christopher G. Betke